WHAT IS CLAIMED IS:

1. A golf ball comprising a core and a cover,
said cover formed from a polymer composition,
wherein a coefficient of loss of said polymer composition
at -20°C, T(-20), measured by a viscoelasticity spectrometer
under a condition of: the dynamic distortion being 5%; the
frequency being 10 Hz; the temperature-elevating rate being
4°C/min.; and the deformation mode being tension, and a complex
elastic modulus of said polymer composition at -20°C, E(-20)
Kgf/cm^2, measured under the same condition satisfy the
following mathematical formula (I):

$$T(-20) \geq 4.2 * 10^{-5} * E(-20) - 0.24 \qquad (I).$$

2. The golf ball according to claim 1 wherein said
coefficient of loss T(-20) and complex elastic modulus E(-20)
satisfy the following mathematical formula (II):

$$T(-20) \geq 4.2 * 10^{-5} * E(-20) - 0.116 \qquad (II).$$

3. The golf ball according to claim 1 wherein said
coefficient of loss T(-20) is equal to or greater than 0.05
and equal to or less than 0.50, and said complex elastic modulus
E(-20) is equal to or greater than 500.

4. The golf ball according to claim 3 wherein said
coefficient of loss T(-20) is equal to or greater than 0.05
and equal to or less than 0.40, and said complex elastic modulus
E(-20) is equal to or greater than 1000.

5. The golf ball according to claim 1 wherein the
thickness of said cover is equal to or greater than 0.3 mm
and equal to or less than 1.4 mm.

6. The golf ball according to claim 5 wherein the
thickness of said cover is equal to or greater than 0.3 mm
and equal to or less than 1.0 mm.